

***CHILDREN'S SERVICES ACT  
PROGRAM AUDIT***

***Gloucester County  
Self-Assessment Validation***

***Final Audit Report No. 38-2022***

**March 3, 2023**



**Office of Children's Services**  
Empowering communities to serve youth

## **Report Disclaimer**

Due to the COVID-19 pandemic, onsite visits to validate management's conclusions have been suspended until further notice. In lieu of onsite visits, self-assessment validation activities were conducted remotely.



## COMMONWEALTH of VIRGINIA

Scott Reiner, M.S.  
Executive Director

OFFICE OF CHILDREN'S SERVICES  
*Administering the Children's Services Act*

March 3, 2023

Joe Jackson, CPMT Chair  
9<sup>th</sup> District Court Service Unit  
7400 Justice Drive  
Gloucester, VA 23601

RE: Gloucester County CSA Program Self-Assessment Validation  
Final Report, File No. 38-2022

Dear Mr. Jackson,

In accordance with the Office of Children's Services (OCS) Audit Plan for Fiscal Year 2022, the Gloucester Community Policy and Management Team (CPMT) has completed and submitted the results of the self-assessment audit of your local Children's Service Act (CSA) Program. Based on the review and examination of the self-assessment workbook and supporting documentation completed by the Gloucester County CSA program on February 4, 2022, and covering the period October 1, 2020 through September 30, 2021, our independent validation:

Concur

Partially Concur

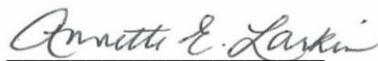
Does Not Concur

with the conclusion of the Gloucester County CPMT that no significant unreported observations of non-compliance were found in the design or operation of the processes or services on behalf of the Gloucester County CSA Program. However, validation procedures noted an internal control weakness not identified by management. Specifics are detailed on page 2 of this report. A summary of internal control enhancements reported by the CPMT are included as Attachment A.

<b>INTERNAL CONTROL WEAKNESSES</b>
A vendor overpayment for residential services provided for one client from September 2020 to December 2020 has not been fully refunded to the CSA State pool. The Gloucester CSA Office formally requested a refund of the overpayment upon discovering the error in August 2021. The provider refunded all but the September 2020 overpayment. of \$146.22. The state share due to CSA is \$78.83. On March 2, 2023, the Gloucester CSA office recorded the refund of the outstanding overpayment with the February 2023 pool fund reimbursement request.
<b>RECOMMENDATION</b>
To ensure applicable refunds are fully collected, the CSA Coordinator should match the revenue/refund receipts to the amount reported on the initial, documented request for refund and client payment history.
<b>CLIENT COMMENTS</b>
“The Gloucester CPMT acknowledges receipt of the recommendations noted above from the Office of Children's Services. However, before submission of this discussion point, the CSA Coordinator was able to obtain a refund of \$146.22 from the service provider and the amount is reflected as a credit in the March LEDRS report. Please accept this as the payment for the state's share.”

The CPMT resolved the audit observation prior to the conclusion of the audit. Therefore, a quality improvement plan is not required. We would like to thank the Gloucester County Community Policy and Management Team, CSA staff, and partners for their contributions to completing the CSA Self-Assessment Workbook. We also would like to acknowledge the excellent assistance and cooperation that was provided by Tanya Howe, CSA Coordinator. Ms. Howe's efforts enabled the audit staff to resolve any questions/concerns observed during the validation process. Please feel free to contact us should you have any questions.

Sincerely,



Annette E. Larkin, MBA  
Program Auditor



Stephanie S. Bacote, CIGA  
Program Audit Manager

cc: Scott Reiner, Executive Director  
Carol E. Steele, Gloucester County Administrator  
Lisa J. Kersey, CPMT Fiscal Agent  
Tanya Howe, CSA Coordinator

Attachment



**CSA Self-Assessment Validation**  
**Gloucester County CSA Program Audit- SAV**  
**Summary of Self-Reported Internal Control Enhancements**

<b>Observations</b>	<b>Criteria</b>	<b>Prior Audit Repeat Observation</b>	<b>Quality Improvement Plan Submitted</b>	<b>Quality Improvement Plan Action Date/Status</b>
<u>Governance</u> : CSA Coordinator will utilize the CSA Continuous Quality Improvement (CQI) Document Template to report CSA Locality data to the CPMT.	ARMICS <sup>1,2,3,4</sup>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7/1/2023 In progress
<u>Governance</u> : To hold a CPMT & FAPT joint retreat after pandemic restrictions are lifted.	ARMICS <sup>2,4</sup>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	7/1/2022 Completed

ARMICS (Department of Accounts, Agency Risk Management and Internal Control Standards):

- <sup>1</sup>Control Activities: Documentation,
- <sup>2</sup>Control Environment: Governance
- <sup>3</sup>Monitoring: Program Evaluation
- <sup>4</sup>Communication